

CHAPTER 1061

SUBDIVISION PLATTING — TAXES AND SPECIAL ASSESSMENTS — CERTIFICATES OF THE TREASURER

H.F. 2481

AN ACT relating to the validity of certificates of the treasurer.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. [Section 354.11, subsection 1](#), paragraph f, Code 2020, is amended to read as follows:

f. A certificate of the treasurer that the land is free from certified taxes and certified special assessments or that the land is free from certified taxes and that the certified special assessments are secured by bond in compliance with [section 354.12](#). A certificate of the treasurer shall expire upon the next annual delivery of the tax list from the county auditor to the county treasurer pursuant to the procedures set forth in [section 443.4](#). An expired certificate of the treasurer shall not be considered an acceptable document presented to the recorder for recording.

Approved June 17, 2020